

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 3996) TO AMEND THE
INTERNAL REVENUE CODE OF 1986 TO EXTEND CERTAIN EXPIRING
PROVISIONS, AND FOR OTHER PURPOSES

NOVEMBER 8, 2007.—Referred to the House Calendar and ordered to be printed

Mr. MCGOVERN, from the Committee on Rules,
submitted the following

R E P O R T

[To accompany H. Res. 809]

The Committee on Rules, having had under consideration House Resolution 809, by a record vote of 6 to 3, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The rule provides for consideration of H.R. 3996, the “Temporary Tax Relief Act of 2007,” under a structured rule. The rule provides for one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The rule waives all points of order against consideration of the bill except those arising under clause 9 or 10 of rule XXI. The rule provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted and the bill, as amended, shall be considered as read. The rule waives all points of order against provisions in the bill, as amended. This waiver does not affect the point of order available under clause 9 of rule XXI (regarding earmark disclosure).

The rule makes in order a substitute amendment if offered by Rep. McCrery (R-LA) or his designee. The rule provides that the substitute amendment shall be considered as read and shall be debatable for one hour equally divided and controlled by the proponent and an opponent. The rule provides one motion to recommit with or without instructions. Finally, the rule permits the Chair, during consideration of the bill, to postpone further consideration of it to a time designated by the Speaker.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the bill (except those arising under clause 9 or 10 of rule XXI) includes waivers of: clause 3(b) of rule XIII (regarding the results of rollcall votes in committee reports); clause 3(c) of rule XIII (regarding the statement of performance goals in committee reports); clause 3(e) of rule XIII (regarding the inclusion of a comparative print of any part of the bill or joint resolution proposing to amend the statute and of the statute or part thereof proposed to be amended); and clause 4(a) of rule XIII (regarding the availability of committee reports). Although the resolution waives all points of order against provisions in the bill, the Committee is not aware of any points of order against the bill. The waiver of all points of order against the bill is prophylactic in nature.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 385

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Diaz-Balart.

Summary of motion: To make in order and provide appropriate waivers for a substitute amendment by Rep. McCrery (LA), #6, which extends and indexes the AMT patch and extends tax provisions affecting individuals and businesses. With respect to individuals, it extends for one year provisions regarding state and local sales tax deductions, tuition expense deductions, treatment of dividends, mental health benefit parity, charitable contributions from IRAs, expenses of elementary and secondary school teachers, and non-business energy properties. With respect to businesses, it extends provisions regarding research credits, Indian employment credits, new market tax credit, and charitable deductions. It also contains other extensions for individuals, businesses, and IRS programs.

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 386

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Diaz-Balart.

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Ryan (WI), #2, which would strike title VI of the bill (Revenue Provisions).

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 387

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Diaz-Balart.

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. English (PA), #1, which would repeal the individual Alternative Minimum Tax effective January 1, 2018, and is fully compliant with PAYGO.

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 388

Date: November 8, 2007.

Measure: H.R. 3996.

Motion By: Mr. Diaz-Balart.

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Sessions (TX), #5, which would repeal section 501 of the bill (Repeal of authority to enter into private debt collection contracts).

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 389

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Hastings (WA).

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Brady (TX), #4, which would exempt real estate from changes in taxation of carried interest.

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 390

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Hastings (WA).

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Brady (TX), #7, which would strike section 404 of the underlying bill. Amendment adds a provision to allow government employees holding 457 pensions to make IRA contributions. It also strikes a provision of the bill repealing the private debt collection programs at the IRS.

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 391

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Hastings (WA).

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Brady (TX), #8, which would increase the amount teachers can deduct for out-of-pocket classroom expenses by \$150. The amendment also includes an increase in information return penalties for failure to file certain information forms on time to the IRS.

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea.

Rules Committee record vote No. 392

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Hastings (WA).

Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Hulshof (MO), #3, which would strike section 313 of the bill (State Legislators' Travel Expenses Away From Home).

Results: Defeated 3–6.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Welch—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Diaz-Balart—Yea; Hastings (WA)—Yea;

Rules Committee record vote No. 393

Date: November 8, 2007.

Measure: H.R. 3996.

Motion by: Mr. Hastings (FL).

Summary of motion: To report the rule.

Results: Adopted 6–3.

Vote by Members: McGovern—Yea; Hastings (FL)—Yea; Matsui—Yea; Welch—Yea; Arcuri—Yea; Sutton—Yea; Dreier—Nay; Diaz-Balart—Nay; Hastings (WA)—Nay.